EXHIBIT B

To: Cpt. Scott Nargis

RECEIVED FEB 0 2 RECO

From: Officer Allen Jorgenson

Date: 02/03/2012

Re: Letter of Resignation

I am submitting this letter to notify the Sheriff's Department of my resignation from the position of Corrections Officer. This letter will also serve as my two weeks' notice from today's date, intending for my last day to be on Friday, 02/17/2012. This has not been an easy decision for me; I have very much enjoyed my time working with the Sheriff's Dept. This job and the opportunities it has provided to me and my family have far exceeded any expectations I had going into it. The hardest part of this decision has been about leaving a place that has been a home away from my home. The relationships I have developed with my co-workers and other members of the Sheriff Dept., I will cherish for the rest of my life. Words cannot express my debt of gratitude that I feel towards the Sheriff's Dept.

Since the suicidal death of Sgt. Dan Casey, I have felt a slow but steady change. This change has been noticed by members of my family and friends, and it has not been for the good. I regret deeply that my marriage and home life has suffered because it. I have been thinking for some time that I needed to make a change in my life. A few weeks back, I mentioned to my wife that I had been thinking about making a change in employment, and without hesitation she agreed with me. It is nice to have the support of my family in this decision, as they mean the world to me.

I, personally, am leaving the Sheriff's Dept. on good terms with administration and with my co-workers. I do not know completely where this road will take me, but I know that the Polk County Sheriff Dept. will always feel like home.

Respectfully submitted,

Allen Jorgenson